

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,162.0	1,151.0	1,143.0
Pupils On Roll Special Ed Full-Time	199.0	194.0	209.0
Pupils On Roll SUBTOTAL	1,361.0	1,345.0	1,352.0
Pupils in Private School Placements	10.0	7.0	9.0
Pupils Sent to Other Districts Regular	0.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	15.0	12.0	12.0
Pupils Received	6.0		0.0
Pupils in State Facilities	5.0	2.0	2.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,050,159	17,391,162	17,652,029
Transportation Fees From Other LEAs	10-1420-1440	167,420	155,000	160,721
Unrestricted Miscellaneous Revenues	10-1XXX	393,072	201,356	226,481
Subtotal - Revenues From Local Sources		17,610,651	17,747,518	18,039,231
Revenues from State Sources:				
School Choice Aid	10-3116	377,492	407,294	437,096
Categorical Transportation Aid	10-3121	72,655	72,655	84,661
Extraordinary Aid	10-3131	36,600	0	0
Categorical Special Education Aid	10-3132	887,145	887,145	894,428
Equalization Aid	10-3176	6,193,426	6,193,426	6,194,693
Categorical Security Aid	10-3177	37,858	37,858	43,566
PARCC Readiness Aid	10-3181		0	14,230
Per Pupil Growth Aid	10-3182		0	14,230
Professional Learning Community Aid	10-3183		0	13,340
Other State Aids	10-3XXX	35,768	28,460	0
Subtotal - Revenues From State Sources		7,640,944	7,626,838	7,696,244
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	20,933	14,676
ARRA/SEMI Revenue	10-4210	51,952	0	0
Subtotal - Revenues From Federal Sources		51,952	20,933	14,676
Budgeted Fund Balance - Operating Budget	10-303	0	1,921,562	1,554,758
Adjustment For Prior Year Encumbrances		0	21,711	0
Actual Revenues (Over)/Under Expenditures		1,133	0	0
Total Operating Budget		25,304,680	27,338,562	27,304,909

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	186,058	181,596	136,197
Title II	20-4451-4455	25,572	21,844	16,383
I.D.E.A. Part B (Handicapped)	20-4420-4429	285,993	286,170	214,627
Other	20-4XXX	50,970	0	0
Total Revenues From Federal Sources		548,593	489,610	367,207
Total Grants And Entitlements		548,593	489,610	367,207
Repayment of Debt:				
Transfers From Other Funds	40-5200	88,260	12,599	0
Other Financing Sources	40-5xxx	0	700,000	275,000
Transfers From Capital Reserve	40-5210	36,881	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,386,754	1,716,365	2,011,982
Total Revenues From Local Sources		2,386,754	1,716,365	2,011,982
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,021,495	1,022,997	1,003,858
Budgeted Fund Balance	40-303	0	0	88,260
Total Local Repayment Of Debt		3,533,390	3,451,961	3,379,100
Actual Revenues (Over)/Under Expenditures		-86,179	0	0
Total Repayment Of Debt		3,447,211	3,451,961	3,379,100
Total Revenues/Sources		29,300,484	31,280,133	31,051,216
Deduct Transfer-Transfers From Capital Reserve	40-5210	36,881	0	0
Total Revenues/Sources Net of Transfers		29,263,603	31,280,133	31,051,216

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,897,417	8,282,656	8,524,497
Special Education - Instruction	11-2XX-100-XXX	1,673,729	2,331,378	2,293,106
Bilingual Education - Instruction	11-240-100-XXX	232	1,100	1,100
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	398,126	391,279	364,518
School-Sponsored Athletics - Instruction	11-402-100-XXX	732,877	738,150	739,100
Community Services Programs/Operations	11-800-330-XXX	19,329	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,342,666	2,015,627	1,651,505
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	25,603	43,494	31,138
Undist. Expenditures - Health Services	11-000-213-XXX	173,452	193,510	200,260
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	121,008	142,480	142,080
Undist. Expenditures - Guidance	11-000-218-XXX	655,990	702,220	685,632
Undist. Expenditures - Child Study Teams	11-000-219-XXX	657,540	676,740	674,590
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	655,074	672,501	665,552
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	365,292	360,607	279,127
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	39,517	55,000	42,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	340,613	400,082	439,875
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	691,019	801,637	825,530
Undist. Expend. - Central Services	11-000-251-XXX	454,727	533,807	492,611
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	35,800	50,790	37,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,334,262	2,424,730	2,699,353
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	887,713	1,167,770	1,276,509
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,138,808	4,351,632	4,374,398
Undistributed Expenditures-Food Services	11-000-310-930	0	201,004	294,500
Total Undistributed Expenditures		12,919,084	14,793,631	14,812,660
Total General Current Expense		24,640,794	26,538,194	26,734,981

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	231,416	279,606	192,843
Facilities Acquisition And Const. Serv.	12-000-400-XXX	10,000	0	0
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	36,881	0	0
Total Capital Outlay		278,297	279,606	192,843
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	7,043	15,000	20,000
Total Summer School	13-422-X00-XXX	7,043	15,000	20,000
Total Special Schools	13-XXX-XXX-XXX	7,043	15,000	20,000
Transfer Of Funds To Charter Schools	10-000-100-56X	378,546	505,762	357,085
General Fund Grand Total		25,304,680	27,338,562	27,304,909
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	186,058	181,596	136,197
Title II	20-XXX-XXX-XXX	25,572	21,844	16,383
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	285,993	286,170	214,627
Other	20-XXX-XXX-XXX	50,970	0	0
Total Federal Projects	20-XXX-XXX-XXX	548,593	489,610	367,207
Total Special Revenue Funds		548,593	489,610	367,207
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,447,211	3,451,961	3,379,100
Total Debt Service Funds		3,447,211	3,451,961	3,379,100
Total Expenditures/Appropriations		29,300,484	31,280,133	31,051,216
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	36,881	0	0
Total Expenditures Net of Transfers		29,263,603	31,280,133	31,051,216

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	557,431	691,477	548,877	297,751
--Repayment of Debt	2,081	88,260	88,260	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	3,171,272	3,082,594	1,303,632	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,928	\$16,960	\$17,649	\$17,851	\$18,034
Total Classroom Instruction	\$9,454	\$9,927	\$10,042	\$10,110	\$10,215
Classroom-Salaries and Benefits	\$9,205	\$9,686	\$9,727	\$9,794	\$9,911
Classroom-General Supplies and Textbooks	\$206	\$237	\$310	\$312	\$300
Classroom-Purchased Services	\$44	\$4	\$5	\$5	\$5
Total Support Services	\$2,246	\$2,485	\$2,610	\$2,662	\$2,523
Support Services-Salaries and Benefits	\$2,043	\$2,255	\$2,348	\$2,395	\$2,272
Total Administrative Costs	\$1,291	\$1,363	\$1,459	\$1,590	\$1,586
Administration Salaries and Benefits	\$1,011	\$1,073	\$1,097	\$1,119	\$1,127
Total Operations and Maintenance of Plant	\$1,749	\$1,929	\$2,132	\$2,058	\$2,245
Operations and Maintenance-Salaries and Benefits	\$867	\$867	\$1,031	\$1,047	\$1,030
Board Contribution to Food Services	\$0	\$0	\$150	\$152	\$221
Total Extracurricular Costs	\$966	\$1,024	\$1,020	\$1,040	\$1,005
Total Equipment Costs	\$83	\$174	\$134	\$212	\$145
Legal Costs	\$26	\$21	\$37	\$32	\$49
Employee Benefits as a percentage of salaries*	25.50%	26.03%	26.03%	26.77%	26.67%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2015-16 revised appropriations and the 2016-17 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	MRHS through Nutri Serve Inc. oversees the food service for the Linwood BOE, CharterTech and Atlantic City Community Charter School	0
Others	MRHS is a member of ACES	0
Transportation Services, including Fuel	MRHS provides busing to the Linwood, Northfield , Somers Point, and Charter Tech School Districts	0
Transportation Services, including Fuel	MRHS utilized Atlantic County for fuel	0
Purchasing	MRHS participates in the following Co-Op's: Middlesex, Hi Nella and SJ Technology	0
Purchasing	MRHS participates with Educational Data Services for bidding services	0
Purchasing	MRHS participates with the Linwood, Northfield and Somers Point Districts for joint bidding for Plumbing and Electrical services	0
Insurance Coverages and Benefits	MRHS is a member of the ACCASBOJIF	0
Insurance Coverages and Benefits	MRHS is a member of the NJSHBP	0

LINWOOD	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,710,024
(B) Estimated Net Taxable Valuation (as of 02/01/16)	978,750,200
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.5834
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,317,665
(E) Estimated Net Taxable Valuation (as of 02/01/16)	978,750,200
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.6455
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,710,024
(H) Estimated Equalized Valuation (as of 10/01/15)	965,865,609
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5912
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,317,665
(K) Estimated Equalized Valuation (as of 10/01/15)	965,865,609
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.6541
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NORTHFIELD	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,510,067
(B) Estimated Net Taxable Valuation (as of 02/01/16)	921,913,460
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.5977
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,095,680
(E) Estimated Net Taxable Valuation (as of 02/01/16)	921,913,460

(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.6612
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,510,067
(H) Estimated Equalized Valuation (as of 10/01/15)	913,213,754
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6034
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,095,680
(K) Estimated Equalized Valuation (as of 10/01/15)	913,213,754
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.6675
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SOMERS POINT	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,301,505
(B) Estimated Net Taxable Valuation (as of 02/01/16)	1,172,378,100
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.5375
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,972,425
(E) Estimated Net Taxable Valuation (as of 02/01/16)	1,172,378,100
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.5947
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,301,505
(H) Estimated Equalized Valuation (as of 10/01/15)	1,140,736,419
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5524
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,972,425
(K) Estimated Equalized Valuation (as of 10/01/15)	1,140,736,419

(L) Estimated 16-17 Equalized Total School Tax Rate= $(J)/(K) \times 100$	0.6112
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NAME=Dr. Robert Previti

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	5
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Dr. Robert Previti

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Kim Jensen

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$124,782
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout for Sick & Personal Days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused paid at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	Included with Payout of Sick Days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Kim Jensen

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	